it would be one which could not be rebutted.

Our Rabbis taught: One who wishes to partake [in company] of a regular meal,[12] should walk four cubits ten times or ten cubits four times and ease himself and then go in. R. Isaac said: One who wishes to [partake of] a regular meal should take off his tefillin[13] and then go in. He differs from R. Hiyya; for R. Hiyya said: He places them on his table, and so it is becoming for him. How long does he leave them there? Until the time for grace.[14]

One [Baraitha] taught: A man may tie up his tefillin in his headgear[15] along with his money, while another teaches, He should not so tie them! — There is no contradiction; in the one case he sets it aside for this purpose, in the other he does not set it aside. For R. Hisda said: If a man has [mentally] set aside a cloth to tie up tefillin in, once he has tied up tefillin in it, it is forbidden to tie up in it money; if he has set it aside but not tied up the tefillin in it, or if he has tied them up in it without setting it aside for the purpose, he may tie up money in it. According to Abaye, however, who says that mere setting aside is operative,[16] once he has set it aside, even though he has not tied up tefillin in it, it is forbidden to tie up money, and if he has tied up tefillin in it, if he has set it aside it is forbidden to tie up money, but if he has not set it aside it is not forbidden.

R. Joseph the son of R. Nehunia asked Rab Judah: What is the rule about placing one's tefillin under one's pillow? About putting them under the place of his feet I have no need to ask, because that would be treating them contemptuously. What I do want to know is, what is the rule about putting them under his pillow? — He replied: Thus said Samuel: It is permitted, even if his wife is with him. An objection was raised. A man should not put his tefillin under the place of his feet, because this is treating them contemptuously, but he may place them under his pillow, but if his wife is with him this is forbidden. If, however, there is a place three handbreadths above his head or three handbreadths below,[17] he may put them there. Is not this a refutation of Samuel? It is. Raba said: Although it has been taught that this is a refutation of Samuel, the law follows his opinion. What is the reason?

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(1) From evil spirits. Var. lec.: we need not trouble (to take them off).

(2) The fear of dropping them will distract his attention.

(3) They also will distract his attention if he is holding them.

(4) That it is forbidden to make water in tefillin.

(5) 'The things I have forbidden to you, etc.'.

(6) If the Baraitha, 'The things which I have permitted to you in the one place' etc. refers to the difference between a man and a woman.

(7) Difference between man and woman.

(8) Since it is used for urine only.

(9) To permit in a regular privy and prohibit in an ad hoc one.

(10) The risk of soiling the hand.

(11) Viz., from a regular one to an ad hoc one.

(12) And is doubtful if he can contain himself, and to leave the company would be impolite. (Rashi.)

(13) As it would not be respectful to eat in them.

(14) When he puts them on again.

(15) Aparkesuth, a head-covering which flowed down over the body. Aliter: 'underwear', or 'sheet'.

(16) In the matter of weaving a sheet for a dead body, Sanh. 47b.

(17) Projecting from the bed.

Talmud - Mas. Berachoth 24a

— Whatever conduces to their safe keeping[1] is of more importance.[2] Where should he put them? R. Jeremiah said: Between the coverlet and the pillow, not opposite to his head. But R. Hiyya taught: